



Form  
**ST-105D**  
State Form 51520  
R1/ 9-04

Indiana Department of Revenue  
**Dealer-to-Dealer**  
**Resale Certificate of Sales Tax Exemption**  
Vehicle, Trailer, and Watercraft Dealers Only

This form is to be used only by a vehicle, trailer, or watercraft licensed dealer to reflect sales of motor vehicles, trailer, or watercraft exempt from the Indiana sales tax for purposes of the “**resale**” exemption per I.C. 6-2.5-5-8. The purchasing dealer must disclose their Federal Identification Number (FID#) and their state of residence Dealer License Number on this form, unless they possess an Indiana Taxpayer Identification Number (TID#). Failure to provide both numbers in lieu of an Indiana TID# will void the claimed exemption and the selling dealer must collect the Indiana sales tax.

Purchasing Dealer’s

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone #: (\_\_\_\_) \_\_\_\_\_

TID#: \_\_\_\_\_

(If registered with IDOR)

***If not registered with IDOR, you must provide both numbers below.***

FID#: \_\_\_\_\_

Dealer#: \_\_\_\_\_

***If Dealer does not possess an Indiana TID# they must provide both a FID# and their Dealer License Number to claim the exemption.***

Is this a ☐ **single purchase** or ☐ **blanket purchase** exemption request? (Check One)

If **single purchase** indicate the Vehicle Identification # or Hull Identification #: \_\_\_\_\_

Year, Make, and Model of single purchase: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Year Make Model

If this is a **blanket purchase** the certificate of exemption is applicable to all purchases unless otherwise instructed by the buyer.

I hereby certify under the penalties of perjury, that the property that is to be purchased by the use of this exemption certificate will be used for the purpose of immediate “resale.”

If I am purchasing a **new motor vehicle(s)** for resale, I further certify that I possess a manufacturer’s new vehicle dealer franchise to sell the type vehicle purchased, as required per I.C. 6-2.5-5-8. Failure to possess a manufacturer’s franchise to resell the type vehicle being purchased, shall cause this exemption to become null and void. I, as purchaser, will become liable for the sales/use tax on such purchase, including penalties and interest.

Authorized Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**The Selling Dealer must keep this form on file. Please do not send to the Department of Revenue.**